

	Idaho	Utah	Washington	Oregon
Individual Income Tax	1.6% - 7.4%	5.0%	None	5.0% - 9.9%
FY 2012 Collections	\$1,213.3 Million	\$2,466.5 Million	\$0	\$5,826.0 M
Per Capita Rank¹	33	30	n/a	6
Personal Income Rank	30	21	n/a	2
Notes	Progressive tax structure uses both deductions and credits.	Flat tax rate but uses progressive credits based on income levels to reach taxable income.	n/a	Progressive tax structure using both deductions and credits
Corporate Income Tax	7.4%	5.0%	Business & Occupation Tax Varies by industry	6.6% - 7.6%
FY 2012 Collections	\$188.6 M	\$258.6 M		\$485.4 M
Per Capita Rank	29	38	n/a	27
Personal Income Rank	21	36	n/a	25
Notes	Flat rate	Flat rate	The business & occupation (B&O) tax is levied for the privilege of doing business in Washington and is the second largest revenue source for the general fund. It is estimated to generate \$6.7 billion in the 2013-15 biennium and comprises 20.3 percent of general fund revenues. The tax is levied on the gross receipts of all	Income over \$1M is taxed at the rate of 7.6%

1. For the rankings, 51 = lowest tax burden, 1 = highest tax burden.

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			business activities (except utility activities) conducted within the state. Unlike a corporate net income tax, there are no deductions for the costs of doing business.	
Sales Tax	6.0%	4.70%	6.5%	0
Tax on Food	6.0%	3.0%	0%	0
Local Rate	2.0-3.0%	1.25-3.35%	0.5-3.1%	0
State & Local Rate	6.0-9.0%	5.95-8.05%	7.0-9.6%	0
FY 2012 Collections	\$1,668.4M	\$3,661.1 M	\$17,867.9 M	0
Per Capita Rank	38	29	3	n/a
Personal Income Rank	28	19	2	n/a
Notes	Includes off the top amounts for statutorily created programs like property tax relief. Shares 11.5% of revenues with local governments. Local option tax rates for resort cities and counties. Has an additional 2% for Tourism & Development which is charged for rooms and campgrounds. Additionally there are three auditorium districts and 12 resort cities that qualify to charge a local option tax. Additional tools available but not currently	Local-level tax rates may include a local option (up to 1% allowed by law), mass transit, rural hospital, arts and zoo, highway, county option (up to .25%), county option transportation, town option (generally unused at present by most townships) and resort taxes. All total, there are 17 types of possible tax jurisdictions that may be levied in Utah. Utah is a Streamlined Sales Tax (SST) state. Utah allows online filing and electronic	All state sales and use tax revenues are deposited in the state general fund, except the additional sales tax on car rentals and the additional tax on motor vehicle sales are deposited in the multimodal transportation account. Up to 1% goes to local cities and counties. And are directed to various activities including	

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	being used include debt retirement or property tax relief.	payments. Sales tax is collected on the retail sale of taxable tangible personal property and certain services, such as charges for labor to repair tangible personal property. As a Streamlined Sales Tax state, Utah encourages out-of-state businesses without a sales tax obligation to register with the state and collect.		
Property Taxes	1.38%	1.38%	1.11%	1.17%
Total Valuation	\$100,963.8 M	\$272,953.8 M	\$837,398.4 M	\$433,400.0 M
Total Taxes Collected	\$1,393.3 M	\$2,678.5 M	\$9,224.2 M	\$5,034.4 M
Per Capita Rank	41	39	25	27
Personal Income Rank	38	34	30	19
Notes			Both state and local governments collect property taxes roughly 65% go to locals and 35% to the state	Locals only
Motor Fuels Tax & Registration Fees	32 cents / gallon	30.5 cents / gallon increases based on inflation	44.5 cents/gallon	30 cents / gallon
FY 2012 Collections	\$373.2 M	\$530.4 M	\$2,215.0 M	\$1,038.1 M
Per Capita Rank	18	34	15	9
Personal Income Rank	7	23	22	6
Notes				

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